

Dr. Day Denies He Built Up Surplus From Army Food

Charges Mayor With Misrepresentation and Double-Crossing in Bitter Letter to Former Chief

Dr. Jonathan C. Day, former Commissioner of Public Markets, wrote to Mayor Hylan yesterday denying that he was responsible for the building up of a surplus from the sale of army food to the public by the city. On Friday at a meeting of the Board of Estimate, the Mayor declared he had removed Dr. Day because of this surplus which had been accumulated during the War Department's dictum that the food should be sold without profit.

Dr. Day charged the Mayor with "gross misrepresentation." He told the Mayor that he had visited him at his office on October 11, six weeks before his dismissal, and had recounted the story of the building up of the surplus by Deputy Markets Commissioner O'Malley. He said that the Mayor had shrugged his shoulders and had an engagement elsewhere, when you removed me as Commissioner of Markets.

Wonders at Coincidence

"It is strange that it was after I had removed Deputy Commissioner O'Malley and you had slipped him the reins of the Department of Charities and had conferred with your Commissioner of Accounts and others who were materially interested, and also after I had removed Deputy Commissioner Smith and had given you in writing a record of his proposal in the name of Commissioner O'Malley, of the division of the surplus funds, that you removed me."

"Were you disappointed that there was \$300,000 which you had known of for six weeks, or were you disappointed that I would refuse to allow those who were blessed with your special favor to get possession of this money?"

"Let me remind you that on the day you appointed O'Malley, Commissioner of Public Markets to succeed me, you said in a public statement which you gave out to the press, that you had appointed O'Malley because he had had charge of and had made such splendid success of the army food sales."

Charges "Double-Crossing"

Dr. Day charged that the Mayor had "double-crossed" him by pretending to give him charge of the sale of army foods, when in reality Mr. O'Malley was running it. He challenged the Mayor to accede to Alderman President L. Guadalupe's request for an inquiry into the proceedings. He told the Mayor that he was engaged in selling government foodstuffs at present.

"I am busy now," he wrote, "as I was busy during the time I was Commissioner of Public Markets. I am busy disposing of quantities of government foodstuffs to the consuming public at reasonable prices. I am very happy, too, in this work. I have not a bunch of boneheads, grafters and double-crossers always at hand deceiving both myself and the public, as I did while I was in office under you, with your unscrupulous henchmen always obstructing efforts in behalf of the people."

Watertown Picks Delegates

Not Instructed, But Are Expected to Favor Wood

WATERTOWN, N. Y., Jan. 24.—E. R. Brown, former State Senator, of this city, and Perry G. Williams, of Lowville, were endorsed as delegates to the Republican National Convention at Chicago from the 32d Congressional District at the Congressional convention in Oswego to-day.

While the delegates were not instructed, it was the general opinion that the candidacy of General Wood as Presidential nominee should be favored.

Senate Committee Disagrees Over Regulation of Packers

WASHINGTON, Jan. 24.—Opposition to provisions in the Kenyon-Kendrick bill for regulation of the meat packing industry developed in the Senate Agriculture Committee and caused postponement of final action on the measure. The committee plans to meet again in a few days.

Some Senators objected to enforced licensing of industry, while others objected to the powers proposed for the Livestock Commission, which they felt might reduce authority of the Federal Trade Commission over general business.

Law Holds Her Marriage To a Protestant Valid

Mrs. Collins, a Catholic, Tells Court She Considered Contract an "Engagement"

Mrs. Margaret E. Bowen Collins failed in the Supreme Court yesterday in her effort to annul her marriage to John L. Collins, which she said was regarded by her only as a form of engagement. Justice Hotchkiss decided that notwithstanding their religious differences, Mrs. Collins being a Catholic and Mr. Collins an Episcopalian, the marriage in January, 1917, by the Rev. Howard Robert Weir, of Grace Church, was a valid contract.

Mr. Collins is an auditor at the Seaboard National Bank and Mrs. Collins is a bookkeeper in the same institution. Mrs. Collins said her fellow employee courted her assiduously and frequently suggested that they get married. She consented to an Episcopalian ceremony, she said, thinking that without the Catholic ceremony it would constitute only an engagement. Mrs. Collins testified that there was such an understanding with Mr. Collins.

Questioned by Justice Hotchkiss, the plaintiff admitted that the arrangements for the ceremony were made two weeks in advance and that she remembered answering the question of the clergyman, "Do you take this man to be your lawfully wedded husband?"

The Rev. Edward Moore, a Catholic priest, testified that such a wedding as that between Mr. and Mrs. Collins, in which the ceremony was performed by a person other than a Catholic clergyman, was not sanctioned by his church and was considered invalid. Mr. Collins was not in court for the trial.

Two Tax Inspectors Held on Fraud Charge

Marked \$50 Bills Used in Brooklyn Arrests; Accused Men Allege "Frame-Up"

Daniel Murphy, of 303 West 114th Street, and Daniel J. Bergen, of Valley Stream, L. I., inspectors attached to the Federal Income Tax Bureau in Brooklyn, were arrested yesterday charged with having accepted a bribe from a man named Silver, a merchant, of 1574 Pitkin Avenue, Brooklyn.

Protesting that they were the victims of a "frame-up," in which marked \$50 bills were used, both men were arraigned before a United States Commissioner and held under \$2,000 bail each.

The inspectors were arrested in Room 203 of the Federal Building in Brooklyn, where the marked bills were alleged to have been accepted.

Silver says he was approached by the inspectors several days ago. They told him, he said, that his business would be heavily taxed unless he obtained permission to obtain material reduction. He says he offered them \$5, but that this was spurned with the statement that nothing less than \$155 would be conceded. The man then made an appointment for Friday and notified his lawyer.

The latter reported to United States Attorney Ross, who called in United States Marshal Power. It was decided to set the trap which resulted in the arrests.

State Advised to Wait On Aviation Program

La Guardia Opposes Legislation in Advance of Federal Regulation

Major F. H. La Guardia, President of the Board of Aldermen, in addressing the State Aviation Commission in New York City yesterday, cautioned against the state adoption of aviation laws before the Federal government.

"Should the State of New York enact legislation governing aeronautics and aviation," he said, "every state in the Union will follow suit. The result will be that we will have conflicting laws in every state. This will greatly retard the development of aviation."

He stated that the state should take steps to control all aeronautical schools, which are bound to spring up during the coming summer. In this manner, he said, fake schools could be eliminated. Another duty the state should perform was to establish a chain of landing fields and hangars. He said that the country was absolutely unprepared with air lines in the recent war and did not seem to have profited from the lesson.

Colonel Jefferson De Mont Thompson, chairman of the commission, announced that he had received a letter from Major General Mencher, director of the United States Air Service, to the effect that he had instructed Brigadier General William Mitchell and other high officers to appear at the next session of the commission.

Federal Income Tax Questions

Answered for The Tribune by Morris F. Frey, assistant treasurer Guaranty Trust Company

Q.—J. S. B.: The concern I am connected with made an approximate profit last year of \$25,000 on an investment of \$2,000,000, and of this profit \$150,000 represents a gain on a year contract on which I understand a special tax must be paid. Will you please assist me in figuring out what the special tax will amount to? The investment for this year contract amounted to \$25,000. Also, if not asking too much of your time, will you kindly state if after the war profit tax no this item is deducted, I then deduct from the total profit of the business the \$150,000 and deduct from the total investment the \$250,000 and calculate the ordinary income and excess profits taxes on the remainder?

A.—Where a corporation derives net income in excess of \$10,000 from any government contract or contracts made between April 6, 1917, and October 11, 1918, its excess profits and war profits tax for the year 1919 is the sum of the following:

(1) Such a portion of the tax computed at the rate specified for 1918 as the part of the net income attributable to such government contract or contracts bears to the entire net income, and

(2) Such a portion of the tax computed at the rate specified for 1919 as the part of the net income not attributable to such government contract or contracts bears to the entire net income.

Inasmuch as you have not stated the amount of your prewar income and prewar capital, it is impossible for me to compute the amount of your tax. I will furnish you with this information, should be pleased to make the necessary computation.

Q.—A. C. M.: A personal service corporation with capital stock of \$20,000, paid in cash, shows a profit for the year 1919 of \$10,000. None of this has been distributed. The members of the corporation are paid a salary and it is the purpose of the corporation to use this profit as a basis of investment during the next year.

Q.—Under the Federal law a personal service corporation is not subject to tax as such, but the individual stockholders are subject to tax on their distributive shares of the income of the corporation. It is not clear whether distributed or not. The term "personal service corporation" is purely a creation of the Federal law and is not recognized under the New York State law. Consequently the individual stockholders are subject to tax on the profits of the corporation which would be classed under the Federal law as a personal service corporation, only when the profits are distributed in the form of dividends. The New York State franchise tax on business corporations (12 1/2 per cent on net income) is not affected by the corporation law.

Q.—A. K. J.: My salary during the year of 1919 was based on \$1,000 up to July and \$1,200 from July to October, and \$1,500 the remainder of the year. What amount do I have to pay tax on? The largest amount I can single.

A.—You are subject to tax on the amount of salary actually received or credited which is in excess of your personal exemption of \$2,000.

Q.—C. W. R.: Will you please advise me whether you can deduct all losses in stock transactions even though they exceed your profits under the Federal and state income laws?

A.—Under both the state and Federal laws an individual may deduct all losses in stock transactions, even though such losses are in excess of profits arising from similar transactions.

Q.—B. K.: (1) Does a woman employed by the National Board of the Young Women's Christian Association, whose offices being in New York City, but her work in a foreign country, have to file an income tax return to the state? To the Federal government?

(2) Had a foreign government bond on which interest payments are in arrears. But on January 1, 1920, I received payment of the interest due January 1, 1919. What about this? Is it taxable income of either party?

Bryan Appointments Raked

"Sea of Earth," Says Representative of Diplomatic Aids

WASHINGTON, Jan. 24.—Diplomatic appointments while William J. Bryan was Secretary of State were assailed in the House to-day by Representative Rogers, Republican, Massachusetts, during discussion of the diplomatic appropriation bill. Rogers said that the appointments, he said, "had been atrociously pro-German, especially in Latin America," and some were of "the scum of the earth."

Capable men had represented the United States, Rogers continued, naming the late Walter Hines Page, in London, and his successor, John W. Davis, and added:

"But there is a case of a man who was still drawing pay as a minister to a Central American country when he had not set foot in that country for two years."

Pellett Bill Revives Political Conventions

Sponsor Says There Is Growing Demand for Restoration of System in This State

Assemblyman W. W. Pellett, of New York City, said yesterday at the National Republican Club that there is a growing demand all over the state for a restoration of the convention system for the nomination of candidates.

"That is the reason the National Republican Club last year and again this year adopted resolutions approving the bill I introduced last year for the restoration of the convention," said Mr. Pellett. "The bill also has the approval of the Republican County Committee. If the bill becomes a law, convention delegates will be elected at the primaries."

"It does away with the chief source of criticism against the nominating convention, namely, the convention committee on contested seats. It provides for official primaries. The county chairman will designate the chairman of the various conventions. The list cannot be changed except by action of the county committee. It is as far as contested delegates are concerned, the same kind of machinery as now governs contested nominations.

"Under the present law it is too expensive for the ordinary aspirant for public office to enter a contest unless the organization is with him. Furthermore, there is no possibility now of legally settling together and adopting a platform. The unofficial conventions are not satisfactory. The bill provides ample safeguards against the party organizations drifting without remedy into the control of the few, as against the representative many."

Mondell Opposes Huge Loan for Food Relief

Not All "Sob Stories" About Europe True, Declares House Republican

WASHINGTON, Jan. 24.—Opposition to the proposed \$150,000,000 food relief loan to Austria, Poland and Armenia and to an appropriation of \$1,000,000 for additional army airplanes was expressed in the House to-day by Representative Mondell, Republican leader, who replied to charges by Representative Kitchin, of North Carolina, former Democratic leader, that the Republican steering committee had blocked the relief bill before the Ways and Means Committee. Careful consideration should be given before taking the money of the people to provide funds for Europe," Mr. Mondell said, adding that not all the "sob stories" about Europe were to be believed.

Referring to his opposition to the airplane appropriation, the Republican leader said some one had said Great Britain was expending \$350,000,000 on her air service.


"If England can do that," he said, "then a resolution ought to be passed by Congress compelling her to pay interest on her debt to the United States."

Representative Garner, Democrat, Texas, suggested a resolution to be passed to Europe. This amount would represent only the profit of the Grain Corporation, he said, adding, "It is only due the people from whom it was made."

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MUSKRAT—Natural	200.00 "	250.00 "
MUSKRAT—Blended	250.00 "	300.00 "
CARACUL—Trimmed, Dyed Nutria	285.00 "	350.00 "
MOLE—Scotch	300.00 "	375.00 "
HUDSON SEAL—Plain or Trimmed (Seal Dyed Muskrat)	300.00 "	345.00 "
JAP MINK—Kolinsky Dyed	300.00 "	400.00 "
BEAVER—Natural	475.00 "	525.00 "
SQUIRREL—Taupe, Fox Trimmed	415.00 "	465.00 "
SQUIRREL—Natural Grey	550.00 "	650.00 "
SQUIRREL—Sable Blend	475.00 "	550.00 "
ALASKA SEAL—Beaver Trimmed	800.00 "	950.00 "
ERMINE	1200.00 "	1500.00 "
MINK—Blended	1250.00 "	1500.00 "
MINK—Natural	1350.00 "	1700.00 "
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RACCOON—Natural	225.00 "	300.00 "
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KOLINSKY—Blended	350.00 "	450.00 "
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